

IN THE UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
(OAKLAND DIVISION)

UNITED STATES OF AMERICA,

Plaintiff,

v.

CHARLES GRADY MOYER, et al.,

Defendants.

No. 4:07-CV-00510-SBA

**STIPULATION AND ORDER OF
SETTLEMENT**

This stipulation and settlement agreement is entered into as of April 4, 2008 between and among the United States of America ("U.S.A."), Charles Grady Moyer ("Moyer"), the California State Board of Equalization ("SBE"), First American Title Insurance Company ("FATCO") and Stephen E. Trettin and Pamela J. Trettin, as Trustees of the Stephen E. Trettin and Pamela J. Trettin Family Trust ("Trettin" and, jointly with U.S.A., Moyer, SBE and FATCO, "the Parties"); and the agreement of the Parties having been stated on the record in open court before the Honorable Maria-Elena James; and the Parties each having expressed on the record its understanding of and consent to the terms hereof.

REPRESENTATIONS

1. The U.S.A. is the plaintiff, having filed this action to reduce to judgment certain federal tax obligations owed by Moyer and to foreclose upon the real property located at 243

1 Alicante Court, Danville, Contra Costa County, California ("the Subject Property"), to which Moyer
2 holds title and against which the U.S.A.'s tax liens appear of record;

3 2. Moyer is an individual residing in Contra Costa County, California. Moyer has
4 stipulated to judgment in favor of the U.S.A. determining Moyer's liability on the federal tax
5 obligations, which are the subject of this action, in the principal amount of \$169,045.59 as of
6 February 14, 2007;

7 3. The SBE asserts Moyer's liability for certain taxes, and recorded Notices of State Tax
8 Liens in Contra Costa County, California, which liens appear of record as encumbrances on the
9 Subject Property;

10 4. FATCO is the assignee of record of a judgment against Moyer, originally in favor of
11 Nino Gianelli, and a judgment lien arising out of said judgment, recorded in Contra Costa County,
12 California, which lien appears of record as an encumbrance on the Subject Property;

13 5. Trettin is the assignee of a note made by Moyer and of a deed of trust securing said
14 note. Trettin's deed of trust is recorded in Contra Costa County, California, and appears of record as
15 an encumbrance on the Subject Property. The proceeds of the extension of credit to Moyer
16 evidenced by the note now assigned to Trettin were used in part to satisfy an obligation of Moyer to
17 Walnut Creek Mortgage & Investment Corporation ("WCMIC"), which was secured by a deed of
18 trust recorded in Contra Costa County, California and which appeared of record as an encumbrance
19 of the Subject Property.

20 6. Various disputes arose among the Parties respecting the amount(s) of the obligations
21 owed by Moyer to the other Parties and the priority of the interests of such other Parties in and to the
22 Subject Property and the proceeds of sale of the Subject Property, were it to be sold at foreclosure or
23 otherwise.

24 7. Moyer represents that he can and will obtain funds in the total amount of \$822,500,
25 by refinancing the Subject Property or otherwise;

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8. The other Parties have agreed to accept payment of the \$822,500 in full satisfaction of their claims secured by the Subject Property, to be divided among said other Parties and the State of California Employment Development Department ("EDD") as follows:

a.	U.S.A.....	\$67,500.00
b.	SBE	\$354,250.00
c.	FATCO	\$15,000.00
d.	Trettin.....	\$373,750.00
e.	EDD	\$12,000.00

AGREEMENT

Now, therefore, in consideration of the foregoing, the Parties agree as follows:

- A. Moyer shall open an escrow for the distribution of the total amount set forth above, and for the refinance of the Subject Property, if applicable;
- B. Said escrow shall not employ the services of FATCO, or any of its subsidiaries, or of any company underwritten by FATCO;
- C. Close of escrow, and distribution of the funds deposited thereto in the amounts and to the Parties as set forth in paragraph 8 above, shall occur no later than May 16, 2008;
- D. Upon request for demand(s) by the escrow holder, the Parties hereto shall submit their demands in the amounts set forth above in paragraph 8 above, and shall submit to the escrow holder acknowledgements of satisfaction in full of their claims against Moyer in this matter and which are secured by liens, deeds of trust or other security interests in the Subject Property. Satisfaction of such claims against Moyer as set forth herein, and only such claims, shall become effective upon payment of the amounts set forth above.
- E. In the event that the payments this Agreement requires are not made by May 16, 2008, any Party may, no later than June 6, 2008, move to reopen this case, as provided in the Court's Order Dismissing Case entered April 7, 2008.
- F. This settlement agreement and release shall be construed and interpreted pursuant to the laws of the State of California, excepting its conflict of law rules. This agreement shall be considered to have been drafted equally by all Parties.



1 DATED: April 24, 2008

Edmund G. Brown, Jr.
Attorney General of the
State of California

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3
4 By: Karen Yiu
Karen Yiu, Esq.

5 Attorneys for State Board of Equalization

6
7 DATED: April __, 2008

Joseph P. Russoniello
United States Attorney

8
9 By: _____
Thomas Moore, Esq.

10 Attorneys for the United States of America

11
12 DATED: April __, 2008

13 Charles Grady Moyer

14 DATED: April __, 2008

15 BARDELLINI, STAW, CAVIN & BUPP, LLP

16 By: _____
Suzette Z. Torres, Esq.

17 Attorneys for First American Title Insurance
18 Company

19
20 DATED: April __, 2008

McDONOUGH HOLLAND & ALLEN PC
Attorneys at Law

21 By: _____
Mary E. Olden

22 Attorneys for Defendants Stephen E. Trettin
23 and Pamela J. Trettin, as Trustees of the
24 Stephen E. Trettin and Pamela J. Trettin Family
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Attorneys for State Board of Equalization

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Scott N. Schools
United States Attorney

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By: _____
Thomas Moore, Esq.

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Attorneys for the United States of America

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13 DATED: April __, 2008

Charles Grady Moyer

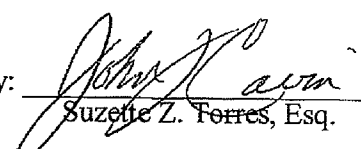
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Stephen E. Trettin and Pamela J. Trettin Family
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MHA

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19 *May 2*
20 DATED: ~~April~~ ___, 2008

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Attorneys at Law

22 By: *Mary E. Olsen*
Mary E. Olsen


Attorneys for Defendants Stephen E. Trettin
and Pamela J. Trettin, as Trustees of the
Stephen E. Trettin and Pamela J. Trettin Family
Trust

ORDER

Upon the foregoing agreement of the Parties,

IT IS SO ORDERED.

5/7/08



Honorable Sandra B. Armstrong
Judge, United States District Court